

Sec. 16. Section 282.11, unnumbered paragraph 2, Code 1993, is amended to read as follows:

Not less than thirty days prior to signing a whole grade sharing agreement whereby all or a substantial portion of the pupils in a grade in the district will attend school in another district, the board of directors of each school district that is a party to a proposed sharing agreement shall hold a public hearing at which the proposed agreement is described, and at which the parent or guardian of an affected pupil and certificated employees of the school district shall have an opportunity to comment on the proposed agreement. Within the thirty-day period prior to the signing of the agreement, the parent or guardian of an affected pupil may request the board of directors to send the pupil to another contiguous school district. For the purposes of this section, "affected pupils" are those who under the whole-grade sharing agreement are attending or scheduled to attend the school district specified in the agreement, other than the district of residence, during the term of the agreement. The request shall be based upon one of the following:

Sec. 17. Section 300.2, Code 1993, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. The proposition to levy the public recreation and playground tax is not affected by a change in the boundaries of a school district, except as otherwise provided in this section. If each district involved in school reorganization under chapter 275 has adopted the public recreation and playground tax, and if the voters have not voted upon the proposition to levy the public recreation and playground tax in the reorganized district, the existing public recreation and playground tax shall be in effect for the reorganized district for the least amount that has been approved in any of the districts and until discontinued pursuant to section 300.3.

Sec. 18. Section 275.32, Code 1993, is repealed.

Approved May 25, 1993

CHAPTER 161

WIND ENERGY CONVERSION PROPERTY — TAXATION

H.F. 664

AN ACT relating to providing for special valuation for property tax and sales, service, and use tax exemptions for wind energy conversion property.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 422.45, Code 1993, is amended by adding the following new subsection:

NEW SUBSECTION. 48. The gross receipts from the sale of wind energy conversion property to be used as an electric power source and the sale of the materials used to manufacture, install, or construct wind energy conversion property used or to be used as an electric power source.

For purposes of this section, "wind energy conversion property" means any device, including, but not limited to, a wind charger, windmill, wind turbine, tower and electrical equipment, pad mount transformers, power lines, and substation, which converts wind energy to a form of usable energy.

Sec. 2. NEW SECTION. 427B.26 SPECIAL VALUATION OF WIND ENERGY CONVERSION PROPERTY.

1. a. A city council or county board of supervisors may provide by ordinance for the special valuation of wind energy conversion property as provided in subsection 2. The ordinance may be enacted not less than thirty days after a public hearing on the ordinance is held. Notice of the hearing shall be published in accordance with section 331.305 in the case of a county, or section 362.3 in the case of a city. The ordinance shall only apply to property first assessed

on or after the effective date of the ordinance.

b. If in the opinion of the city council or the county board of supervisors continuation of the special valuation provided under this section ceases to be of benefit to the city or county, the city council or the county board of supervisors may repeal the ordinance authorized by this subsection. Property specially valued under this section prior to repeal of the ordinance shall continue to be valued under this section until the end of the nineteenth assessment year following the assessment year in which the property was first assessed.

2. In lieu of the valuation and assessment provisions in section 441.21, subsection 9, paragraphs "b" and "c", and sections 428.24 to 428.29, wind energy conversion property which is first assessed for property taxation on or after January 1, 1994, and on or after the effective date of the ordinance enacted pursuant to subsection 1, shall be valued by the local assessor for property tax purposes as follows:

a. For the first assessment year, at zero percent of the net acquisition cost.

b. For the second through sixth assessment years, at a percent of the net acquisition cost which rate increases by five percentage points each assessment year.

c. For the seventh and succeeding assessment years, at thirty percent of the net acquisition cost.

3. The taxpayer shall file with the local assessor by February 1 of the assessment year in which the wind energy conversion property is first assessed for property tax purposes, a declaration of intent to have the property assessed at the value determined under this section in lieu of the valuation and assessment provisions in section 441.21, subsection 9, paragraphs "b" and "c", and sections 428.24 to 428.29.

4. For purposes of this section:

a. "Net acquisition cost" means the acquired cost of the property including all foundations and installation cost less any excess cost adjustment.

b. "Wind energy conversion property" means the entire windplant including, but not limited to, a wind charger, windmill, wind turbine, tower and electrical equipment, pad mount transformers, power lines, and substation.

Approved May 26, 1993

CHAPTER 162

COMPUTER INITIATIVE FOR SCHOOLS

S.F. 389

AN ACT relating to access by students to computers and establishing an educational technology consortium.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. NEW SECTION. 301A.1 COMPUTER INITIATIVE.

In order to meet the present and future technological needs of the children of this state, it is the intent of the general assembly that all pupils enrolled in the public and nonpublic schools of this state have access to computers and computer technology in their schools and in their homes and that educational software be developed to assist pupils in learning and to enhance their technological skills.

Sec. 2. NEW SECTION. 301A.2 EDUCATIONAL TECHNOLOGY CONSORTIUM.

No later than July 1, 1993, the governor, in consultation with the president of the senate, the majority and minority leaders of the senate, and the speaker of the house, and the majority